

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016 </div> <div style="text-align: center; padding: 5px;"> CITY OF POCAHONTAS, IOWA DUE: December 1, 2016 </div>		<div style="text-align: center;"> 16207600600000 City Clerk 23 West Elm Pocahontas, IA 50574 </div> <div style="text-align: center; font-size: small; margin-top: 10px;"> (Please correct any error in name, address, and ZIP Code) </div>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	788,850		788,850	799,638
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	788,850		788,850	799,638
Delinquent property taxes	0		0	
TIF revenues	25,000		25,000	112,220
Other city taxes	162,945	0	162,945	192,572
Licenses and permits	1,095	3,801	4,896	5,362
Use of money and property	561,878	5,932	567,810	91,981
Intergovernmental	915,964	0	915,964	482,912
Charges for fees and service	287,113	3,082,259	3,369,372	3,483,700
Special assessments	0		0	
Miscellaneous	230,589	0	230,589	183,400
Other financing sources	319,272	0	319,272	1,326,000
Total revenues and other sources	3,292,706	3,091,992	6,384,698	6,677,785
Expenditures and Other Financing Uses				
Public safety	306,058	0	306,058	321,350
Public works	477,420	0	477,420	673,825
Health and social services	0	0	0	0
Culture and recreation	217,931	0	217,931	244,064
Community and economic development	959,545	0	959,545	878,250
General government	269,689	0	269,689	285,300
Debt service	152,706	0	152,706	152,602
Capital projects	420,027	0	420,027	631,100
Total governmental activities expenditures	2,803,376	0	2,803,376	3,186,491
Business type activities	0	2,764,504	2,764,504	3,016,180
Total ALL expenditures	2,803,376	2,764,504	5,567,880	6,202,671
Other financing uses, including transfers out	68,272	237,500	305,772	443,000
Total ALL expenditures/And other financing uses	2,871,648	3,002,004	5,873,652	6,645,671
Excess revenues and other sources over (Under) Expenditures/And other financing uses	421,058	89,988	511,046	32,114
Beginning fund balance July 1, 2015	1,646,420	1,046,151	2,692,571	2,605,241
Ending fund balance June 30, 2016	2,067,478	1,136,139	3,203,617	2,637,355

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 541,000	Other long-term debt	\$ 336,376
Revenue debt	\$ 1,890,597	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 3,370,649

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted 11/23/2016	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Joan M. DeWall	Telephone →	Area Code 712-335-4841	Number Extension
Signature of Mayor or other City official (Name and Title)		Date signed 11/14/2016	

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Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF POCAHONTAS						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.					
1	Section A - TAXES											1					
2	Taxes levied on property	439,694	197,908		151,248			788,850			788,850	2					
3	Less: Uncollected property taxes - Levy year							0			0	3					
4	Net current property taxes	439,694	197,908		151,248	0		788,850		T01	788,850	4					
5	Delinquent property taxes							0		T01	0	5					
6	Total property tax	439,694	197,908		151,248	0	0	788,850			788,850	6					
7	TIF revenues			25,000				25,000		T01	25,000	7					
8	Other city taxes																
8	Utility tax replacement excise taxes	7,537	1,800		1,353			10,690		T15	10,690	8					
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9					
10	Parimutuel wager tax							0		C30	0	10					
11	Gaming wager tax							0		C30	0	11					
12	Mobile home tax							0		T19	0	12					
13	Hotel/motel tax	30,238						30,238		T19	30,238	13					
14	Other local option taxes		122,017					122,017		T09	122,017	14					
15	TOTAL OTHER CITY TAXES	37,775	123,817	0	1,353	0	0	162,945	0		162,945	15					
16	Section B - LICENSES AND PERMITS	1,095						1,095	3,801	T29	4,896	16					
17	Section C - USE OF MONEY AND PROPERTY											17					
18	Interest	4,182	960			1,106		6,248		U20	6,248	18					
19	Rents and royalties	19,679				27,428		47,107	5,932	U40	53,039	19					
20	Other miscellaneous use of money and property		508,523					508,523		U20	508,523	20					
21								0			0	21					
22	TOTAL USE OF MONEY AND PROPERTY	23,861	509,483	0	0	28,534	0	561,878	5,932		567,810	22					
23												23					
24	Section D - INTERGOVERNMENTAL											24					
25												25					
26	Federal grants and reimbursements											26					
27	Federal grants		300,000			332,477		632,477		B89	632,477	27					
28	Community development block grants							0		B50	0	28					
29	Housing and urban development							0		B50	0	29					
30	Public assistance grants							0		B79	0	30					
31	Payment in lieu of taxes							0		B30	0	31					
32								0			0	32					
33	Total Federal grants and reimbursements	0	300,000	0	0	332,477	0	632,477	0		632,477	33					
34												34					
35												35					
36												36					
37												37					
38												38					
39												39					
40												40					

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF POCAHONTAS						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		221,909					221,909		C46	221,909	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	3,620				14,202		17,822		C89	17,822	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	15,869	7,147		5,373			28,389		C89	28,389	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	19,489	229,056	0	5,373	14,202	0	268,120	0		268,120	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	15,367						15,367			15,367	63				
64	Library service							0		D89	0	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	15,367	0	0	0	0	0	15,367	0		15,367	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	34,856	529,056	0	5,373	346,679	0	915,964	0		915,964	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	453,706	A91	453,706	73				
74	Sewer							0	434,852	A80	434,852	74				
75	Electric							0	2,179,715	A92	2,179,715	75				
76	Gas							0		A93	0	76				
77	Parking							0		A60	0	77				
78	Airport	22,427						22,427		A01	22,427	78				
79	Landfill/garbage	245,616						245,616		A81	245,616	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF POCAHONTAS						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0	8,175	A03	8,175	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	19,070						19,070		A61	19,070	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103	Meter deposits							0	5,811		5,811	103				
104	TOTAL CHARGES FOR SERVICE	287,113	0	0	0	0	0	287,113	3,082,259		3,369,372	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	5,500	60,000			92,744		158,244		U99	158,244	108				
109	Deposits and sales/fuel tax refunds	5,943						5,943		U99	5,943	109				
110	Sale of property and merchandise	4,926				7,577		12,503		U11	12,503	110				
111	Fines	3,275						3,275		U30	3,275	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify	37,914				5,612		43,526			43,526	113				
114	Insurance refunds					7,098		7,098			7,098	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	57,558	60,000	0	0	113,031	0	230,589	0		230,589	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF POCAHONTAS							<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	881,952	1,420,264	25,000	157,974	488,244	0	2,973,434	3,091,992		6,065,426	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales					13,500		13,500		NR	13,500	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	210,000	37,195			58,577		305,772			305,772	127		
128	Internal TIF loans and transfers in							0			0	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	210,000	37,195	0	0	72,077	0	319,272	0		319,272	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,091,952	1,457,459	25,000	157,974	560,321	0	3,292,706	3,091,992		6,384,698	132		
133												133		
134	Beginning fund balance July 1, 2015	244,613	946,852	49,368	6,238	249,349	150,000	1,646,420	1,046,151		2,692,571	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,336,565	2,404,311	74,368	164,212	809,670	150,000	4,939,126	4,138,143		9,077,269	136		
137												137		
138												138		
139												139		
140												140		
141												141		
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159												159		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF POCAHONTAS						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
1	Section A — PUBLIC SAFETY											1		
2	Police department/Crime prevention — Current operation	206,579	68,195					274,774		E62	274,774	2		
3	Purchase of land and equipment							0		G62	0	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation							0		E89	0	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	27,492	3,792					31,284		E24	31,284	13		
14	Purchase of land and equipment							0		G24	0	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation							0		E32	0	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation							0		E66	0	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation							0		E32	0	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation							0		E89	0	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	234,071	71,987		0	0	0	306,058			306,058	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF POCAHONTAS		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		168,263					168,263		E44	168,263	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		17,500					17,500		E44	17,500	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		23,637					23,637		E44	23,637	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	41,627						41,627		E01	41,627	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	196,860	28,308					225,168		E81	225,168	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation		1,225					1,225		E89	1,225	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	238,487	238,933		0	0	0	477,420			477,420	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF POCAHONTAS		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF POCAHONTAS						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	91,146	20,269					111,415		E52	111,415	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	14,658	3,986					18,644		E61	18,644	127
128	Purchase of land and equipment		12,295					12,295		G61	12,295	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	58,948	4,049					62,997		E61	62,997	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	4,075						4,075		E03	4,075	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	8,505						8,505		E61	8,505	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	177,332	40,599		0	0	0	217,931			217,931	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	58,664	9,334					67,998		E89	67,998	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction			42,441				42,441		F50	42,441	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation		807,184					807,184		E89	807,184	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			41,922				41,922		E89	41,922	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	58,664	816,518	84,363	0	0	0	959,545			959,545	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF POCAHONTAS		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	10,617	857					11,474		E29	11,474	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	167,008	54,514					221,522		E23	221,522	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	935						935		E89	935	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	8,008						8,008		E25	8,008	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	27,750						27,750		E89	27,750	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	214,318	55,371	0	0	0	0	269,689			269,689	176
177	Section G — DEBT SERVICE				152,706			152,706			152,706	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	152,706	0	0	152,706			152,706	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Airport					324,599		324,599			324,599	184
185	Miscellaneous					95,428		95,428			95,428	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	420,027	420,027			420,027	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	420,027	0	420,027			420,027	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	922,872	1,223,408	84,363	152,706	420,027	0	2,803,376			2,803,376	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF POCAHONTAS		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation							291,203	E91		291,203	198
199	Purchase of land and equipment							8,162	G91		8,162	199
200	Construction								F91		0	200
201	Sewer and sewage disposal — Current operation							227,126	E80		227,126	201
202	Purchase of land and equipment							11,223	G80		11,223	202
203	Construction								F80		0	203
204	Electric — Current operation							1,912,212	E92		1,912,212	204
205	Purchase of land and equipment							22,282	G92		22,282	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation								E81		0	216
217	Purchase of land and equipment								G81		0	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation								E80		0	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF POCAHONTAS						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — <i>Cont.</i>											237
238	Other business type — Current operation								4,234	E89	4,234	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								288,062		288,062	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								2,764,504		2,764,504	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	922,872	1,223,408	84,363	152,706	420,027	0	2,803,376	2,764,504		5,567,880	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	38,272	30,000					68,272	237,500		305,772	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	38,272	30,000	0	0	0	0	68,272	237,500		305,772	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	961,144	1,253,408	84,363	152,706	420,027	0	2,871,648	3,002,004		5,873,652	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable						150,000	150,000			150,000	263
264	Restricted	19,628	1,150,903		11,506			1,182,037			1,182,037	264
265	Committed							0			0	265
266	Assigned					389,643		389,643			389,643	266
267	Unassigned	355,793		-9,995				345,798			345,798	267
268	Total Governmental	375,421	1,150,903	-9,995	11,506	389,643	150,000	2,067,478			2,067,478	268
269	Proprietary								1,136,139		1,136,139	269
270	Total ending fund balance June 30, 2016	375,421	1,150,903	-9,995	11,506	389,643	150,000	2,067,478	1,136,139		3,203,617	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,336,565	2,404,311	74,368	164,212	809,670	150,000	4,939,126	4,138,143		9,077,269	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF POCAHONTAS Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....	Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$							Purpose Highways..... All other.....	Amount paid to State L44 \$ L89 \$

Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....								Amount - Omit cents Z00 \$	897,161

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)	
1. Water utility	19U \$ 844,000	29U \$	39U \$ 83,000	49U \$	49U \$	49U \$ 761,000	49U \$	I91 \$	14,770
2. Sewer utility	19U 729,000	29U	39U 43,000	49U	49U	49U 686,000	49U	I89	17,533
3. Electric utility	19U 550,225	29U	39U 106,628	49U	49U	49U 443,597		I92	19,199
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89	
10. GO Bonds	19U 678,000	29U	39U 137,000	49U 541,000	49U	49U	49U	I89	15,207
11. USDA	19U 349,983	29U	39U 13,607	49U	49U	49U	49U 336,376	I89	3,499
12.	19U	29U	39U	49U	49U	49U	49U	I89	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	3,151,208	0	383,235	541,000	0	1,890,597	336,376		70,208
B. Short-term debt		Amount - Omit cents							
Outstanding as of JULY 1, 2015				61V \$					
Outstanding as of JUNE 30, 2016				64V \$					

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014					Amount - Omit cents	
	\$	67,412,985	x .05 = \$	3,370,649		

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016						
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$	\$		3,203,617	3,203,617	
REMARKS						V98